

(Official Form 1) (10/05)

United States Bankruptcy Court District of Nevada						Voluntary Petition																					
Name of Debtor (if individual, enter Last, First, Middle): USA Commercial Mortgage Company				Name of Joint Debtor (Spouse) (Last, First, Middle):																							
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): FKA USA Capital				All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):																							
Last four digits of Soc. Sec./Complete EIN or other Tax ID No. (if more than one, state all): 88-0244801				Last four digits of Soc. Sec./Complete EIN or other Tax ID No. (if more than one, state all):																							
Street Address of Debtor (No. & Street, City, and State): 4484 South Pecos Road Las Vegas, NV				Street Address of Joint Debtor (No. & Street, City, and State):																							
ZIP Code 89121				ZIP Code																							
County of Residence or of the Principal Place of Business: Clark				County of Residence or of the Principal Place of Business:																							
Mailing Address of Debtor (if different from street address):				Mailing Address of Joint Debtor (if different from street address):																							
ZIP Code				ZIP Code																							
Location of Principal Assets of Business Debtor (if different from street address above):																											
Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and provide the information requested below.) State type of entity:		Nature of Business (Check all applicable boxes.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input type="checkbox"/> Nonprofit Organization qualified under 26 U.S.C. § 501(c)(3)		Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 9 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding <input type="checkbox"/> Chapter 13																							
Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (Applicable to individuals only) Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.		Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts owed to non-insiders or affiliates are less than \$2 million.																									
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.							THIS SPACE IS FOR COURT USE ONLY																				
Estimated Number of Creditors <table style="width: 100%; text-align: center;"> <tr> <td>1-49</td> <td>50-99</td> <td>100-199</td> <td>200-999</td> <td>1000-5,000</td> <td>5001-10,000</td> <td>10,001-25,000</td> <td>25,001-50,000</td> <td>50,001-100,000</td> <td>OVER 100,000</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>								1-49	50-99	100-199	200-999	1000-5,000	5001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1-49	50-99	100-199	200-999	1000-5,000	5001-10,000	10,001-25,000		25,001-50,000	50,001-100,000	OVER 100,000																	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																	
Estimated Assets <table style="width: 100%; text-align: center;"> <tr> <td>\$0 to \$50,000</td> <td>\$50,001 to \$100,000</td> <td>\$100,001 to \$500,000</td> <td>\$500,001 to \$1 million</td> <td>\$1,000,001 to \$10 million</td> <td>\$10,000,001 to \$50 million</td> <td>\$50,000,001 to \$100 million</td> <td>More than \$100 million</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>							\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	More than \$100 million	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>					
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	More than \$100 million																				
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>																				
Estimated Debts <table style="width: 100%; text-align: center;"> <tr> <td>\$0 to \$50,000</td> <td>\$50,001 to \$100,000</td> <td>\$100,001 to \$500,000</td> <td>\$500,001 to \$1 million</td> <td>\$1,000,001 to \$10 million</td> <td>\$10,000,001 to \$50 million</td> <td>\$50,000,001 to \$100 million</td> <td>More than \$100 million</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>							\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	More than \$100 million	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	More than \$100 million																				
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																				

(Official Form 1) (10/05)

FORM B1, Page 2

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): USA Commercial Mortgage Company	
Prior Bankruptcy Case Filed Within Last 8 Years (If more than one, attach additional sheet)			
Location Where Filed: - None -		Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)			
Name of Debtor: - None -		Case Number:	Date Filed:
District:		Relationship:	Judge:
Exhibit A (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts.) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by §342(b) of the Bankruptcy Code. X _____ Signature of Attorney for Debtor(s) Date	
Exhibit C Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No		Certification Concerning Debt Counseling by Individual/Joint Debtor(s) <input type="checkbox"/> I/we have received approved budget and credit counseling during the 180-day period preceding the filing of this petition. <input type="checkbox"/> I/we request a waiver of the requirement to obtain budget and credit counseling prior to filing based on exigent circumstances. (Must attach certification describing.)	
Information Regarding the Debtor (Check the Applicable Boxes)			
Venue (Check any applicable box)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Statement by a Debtor Who Resides as a Tenant of Residential Property <i>Check all applicable boxes.</i>			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.) <div style="margin-left: 100px;"> _____ (Name of landlord that obtained judgment) </div> <div style="margin-left: 100px;"> _____ (Address of landlord) </div>			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			

(Official Form 1) (10/05)

FORM B1, Page 3

Voluntary Petition*(This page must be completed and filed in every case)*

Name of Debtor(s):

USA Commercial Mortgage Company**Signatures****Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.

[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by §342(b) of the Bankruptcy Code.

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney

X /s/ Lenard E. Schwartz
Signature of Attorney for Debtor(s)

Lenard E. Schwartz
Printed Name of Attorney for Debtor(s)

Schwartz & McPherson Law Firm
Firm Name

2850 South Jones Boulevard, Suite 1
Las Vegas, NV 89146

Address

(702) 228-7590 Fax: (702) 892-0122
Telephone Number

April 13, 2006
Date

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ Joseph D. Milanowski
Signature of Authorized Individual

Joseph D. Milanowski
Printed Name of Authorized Individual

President
Title of Authorized Individual

April 13, 2006
Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by §1515 of title 11 are attached.

☐ Pursuant to §1511 of title 11, United States Code, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19B is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X _____
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

**ACTION BY WRITTEN CONSENT
OF
THE BOARD OF DIRECTORS
OF
USA COMMERCIAL MORTGAGE COMPANY**

(April 13, 2006)

The undersigned directors, who constitute all of the current members of the board of directors (the "Board") of USA COMMERCIAL MORTGAGE COMPANY, a Nevada corporation (the "Company"), acting in accordance with applicable provisions of the laws of Nevada and of the Articles of Incorporation, as amended, and the Bylaws, as amended, of the Company, hereby adopt the following resolutions by written consent respecting the Company.

RECITALS

The Board believes that it is in the best interest of the Company to evaluate restructuring options and to vest the President of the Company with all rights, powers, and authority necessary and appropriate for restructuring the Company, including but not limited to filing a petition for relief under Chapter 11 of the U.S. Bankruptcy Code, if the President deems it appropriate; and

The Board believes that it is in the best interest of the Company to engage such restructuring professionals as are necessary or appropriate to assist in the restructuring of the Company, and to approve and ratify the Company's recent engagement of Mesirow Financial Interim Management, LLC ("Mesirow") and Ray Quinney & Nebeker P.C. ("RQN") for that purpose; and

The Board believes that in the event a Chapter 11 bankruptcy petition is filed by the Company, it would be in the best interest of the Company immediately to appoint a new, independent President of the Company to manage and carry out the restructuring of the Company, and that Thomas J. Allison ("Allison"), who is an officer of Mesirow, is well qualified to serve as the new President of the Company, and to appoint RQN as general bankruptcy counsel for the Company; and

The Board believes that in the event a Chapter 11 bankruptcy petition is filed by the Company, it would be in the best interest of the Company immediately to obtain insurance ("D&O Insurance") to protect the directors and officers of the Company from liability in connection with their service on behalf of the Company.

RESOLUTIONS AND ACTIONS

WHEREFORE, IT IS HEREBY RESOLVED AND RATIFIED that the current President of the Company is and was authorized to engage Mesirov as a consultant and RQN as legal counsel to assist the Company in evaluating the restructuring options of the Company, to assist in preparing the Company for a possible bankruptcy filing, and to serve as the Company's general restructuring consultant and general bankruptcy counsel, respectively, in the event of a Chapter 11 filing; and

IT IS HEREBY FURTHER RESOLVED that the President of the Company is authorized, in the event he deems it appropriate in his sole discretion, to sign and file on behalf of the Company a petition for relief under Chapter 11 of the U.S. Bankruptcy Code, as well as all related papers that are necessary or appropriate in connection with the bankruptcy petition, and to obtain D&O Insurance; and

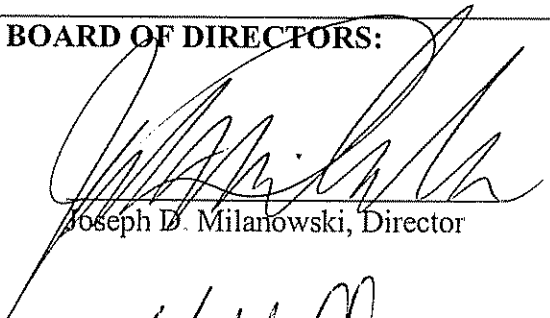

IT IS HEREBY FURTHER RESOLVED in the event a Chapter 11 bankruptcy petition is filed for the Company, all current officers of the Company shall be removed and replaced with Allison, who shall then serve as President, Vice President, and Secretary of the Company; and

IT IS HEREBY FURTHER RESOLVED that, upon the filing of a Chapter 11 bankruptcy petition respecting the Company, Allison as the new President of the Company shall possess all management authority, powers, rights, and duties of and for the Company to the fullest extent permitted by law and shall exercise such authority, powers, rights and duties as Allison deems appropriate in his sole discretion to the fullest extent permitted by law, subject only to retention by the Board of the right to remove and replace Allison for cause and upon 30 days' written notice to Mesirov and Allison; and

IT IS HEREBY FURTHER RESOLVED that, without limiting the scope of the authority, powers, and duties granted and delegated to Allison as the new President upon the filing of a Chapter 11 petition for the Company, as set forth above, on and after the date of such a filing Allison shall be authorized to take all actions and to make all decisions as he deems appropriate in his sole discretion respecting all matters addressed in applicable Nevada statutes and in the Articles of Incorporation, as amended, and the Bylaws, as amended, of the Company, excepting only the removal of Allison for cause upon 30 days' notice, which power is reserved for the Board as set forth above; and

IT IS HEREBY FURTHER RESOLVED that, effective immediately, the Articles of Incorporation and the Bylaws of the Company are amended, to the extent necessary, to be consistent with the foregoing resolutions.

IN WITNESS WHEREOF, the undersigned, who are all of the members of the Board of the Company, execute this Action by Written Consent on April 13, 2006.

<p>BOARD OF DIRECTORS:</p>  <p>Joseph D. Milanowski, Director</p>  <p>Mark L. Olson, Director</p>	
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Form 4
(10/05)

**United States Bankruptcy Court
District of Nevada**

In re **USA Commercial Mortgage Company**

Debtor(s)

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Bunch, Dell 1909 Red Robin Court Las Vegas, NV 89134	Bunch, Dell 1909 Red Robin Court Las Vegas, NV 89134			10,500,000.00
Peterson, Michael c/o John F. O'Reilly O'Reilly Law Group, LLC 325 South Maryland Parkway Las Vegas, NV 89101	Peterson, Michael c/o John F. O'Reilly O'Reilly Law Group, LLC Las Vegas, NV 89101			1,500,000.00
Nevada State Bank P.O. Box 990 Las Vegas, NV 89125-0990	Nevada State Bank P.O. Box 990 Las Vegas, NV 89125-0990			300,000.00
Paris Line LLC 4759 Illustrious Street Las Vegas, NV 89147	Paris Line LLC 4759 Illustrious Street Las Vegas, NV 89147			236,823.00
Pecos Professional Park 4484 South Pecos Park Las Vegas, NV 89121	Pecos Professional Park 4484 South Pecos Park Las Vegas, NV 89121			181,081.05
Wells Fargo Bank MAC T5601-012 P.O. Box 659700 San Antonio, TX 78286-0700	Wells Fargo Bank MAC T5601-012 P.O. Box 659700 San Antonio, TX 78286-0700			150,292.00
Annee of Paris Coiffures, Inc. 8049 Pinncale Peak Las Vegas, NV 89113	Annee of Paris Coiffures, Inc. 8049 Pinncale Peak Las Vegas, NV 89113			136,116.00
Haspinov, LLC 4484 South Pecos Rd. Las Vegas, NV 89121	Haspinov, LLC 4484 South Pecos Rd. Las Vegas, NV 89121			107,022.16
Bank of America P.O. Box 30750 Los Angeles, CA 90030-0750	Bank of America P.O. Box 30750 Los Angeles, CA 90030-0750			100,000.00
USA Commercial Real Estate Group 4484 South Pecos Rd Las Vegas, NV 89121	USA Commerical Real Estate Group 4484 South Pecos Rd Las Vegas, NV 89121			51,869.00
Citibank P.O. Box 26901 San Francisco, CA 94126	Citibank P.O. Box 26901 San Francisco, CA 94126			50,000.00

In re **USA Commercial Mortgage Company**

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
U.S. Bank P.O. Box 790179 Saint Louis, MO 63179-0179	U.S. Bank P.O. Box 790179 Saint Louis, MO 63179-0179			46,766.00
Goolde Patterson Ales & Day 4496 So. Pecos Rd. Las Vegas, NV 89121	Goolde Patterson Ales & Day 4496 So. Pecos Rd. Las Vegas, NV 89121			46,462.83
Nevada Department of Taxation P.O. Box 52674 Phoenix, AZ 85072-2674	Nevada Department of Taxation P.O. Box 52674 Phoenix, AZ 85072-2674			40,941.67
Advanced Information Systems 4270 Cameron Street, Suite #1 Las Vegas, NV 89121	Kathryn Tschopik Advanced Information Systems 4270 Cameron Street, Suite #1 Las Vegas, NV 89121			32,427.50
Scotsman Publishing, Inc. P.O. Box 692 Bothell, WA 98041-0692	Scotsman Publishing, Inc. P.O. Box 692 Bothell, WA 98041-0692			24,147.00
RD Advertising 3230 E. Flamingo Road, #8-532 Las Vegas, NV 89121	RD Advertising 3230 E. Flamingo Road, #8-532 Las Vegas, NV 89121			24,053.71
West Coast Life Insurance Company P.O. Box 11407 Birmingham, AL 35246-0078	Richard Foster West Coast Life Insurance Company P.O. Box 11407 Birmingham, AL 35246-0078			24,020.00
Russell AD Development Group, LLC P.O. Box 28216 Scottsdale, AZ 85255	Russell AD Development Group, LLC P.O. Box 28216 Scottsdale, AZ 85255			21,000.00
Special Order Systems 575 Menlo Drive, Suite 4 Rocklin, CA 95765	Special Order Systems 575 Menlo Drive, Suite 4 Rocklin, CA 95765			18,210.81

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **April 13, 2006**Signature **/s/ Joseph D. Milanowski**

Joseph D. Milanowski
President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.